

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Avoyelles Campus
Louisiana Community and
Technical College System
State of Louisiana
Cottonport, Louisiana

May 15, 2002



Financial and Compliance Audit Division

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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**LOUISIANA TECHNICAL COLLEGE,
AVOUELLES CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA
Cottonport, Louisiana**

Management Letter
Dated April 19, 2002

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

May 15, 2002



DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

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April 19, 2002

**LOUISIANA TECHNICAL COLLEGE,
AVOYELLES CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA
Cottonport, Louisiana**

As part of our audit of the Louisiana Community and Technical College System's financial statements for the year ending June 30, 2002, we considered the Louisiana Technical College, Avoyelles Campus' internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the campus' compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*. In addition, we considered the Avoyelles Campus' internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested the campus' compliance with laws and regulations that could have a direct and material effect on the major federal programs as required by U.S. Office of Management and Budget Circular A-133.

The financial information provided to the Louisiana Community and Technical College System by the Avoyelles Campus is not audited or reviewed by us, and, accordingly, we do not express an opinion on that financial information. The campus' accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior management letter, dated March 31, 2000, on the Avoyelles Campus, we reported findings relating to noncompliance with documentation requirements for the Vocational Education - Basic Grants to States program, improper payroll charges to the Vocational Education - Basic Grants to States program, and inadequate segregation of duties over Pell Grant checks. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit Report for the State of Louisiana.

LEGISLATIVE AUDITOR

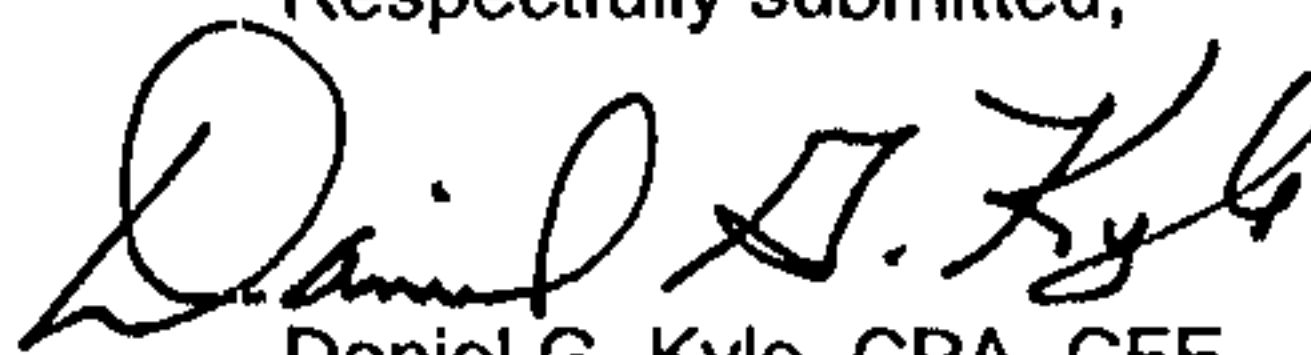
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LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA

Management Letter, Dated April 19, 2002

Page 2

This letter is intended for the information and use of the campus and its management and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is fluid and cursive, with a large initial "D" and a stylized "K".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

LJD:MWB:PEP:ss

[LTCV002]